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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1932.

No. 293

FIRST NATIONAL BANK OF SHREVEPORT, LOUISIANA,
COMMERCIAL NATIONAL BANK OF SHREVEPORT, LOUISIANA,
AMERICAN NATIONAL BANK OF SHREVEPORT, LOUISIANA,

Appellants,

versus

LOUISIANA TAX COMMISSION, T. R. HUGHES, SHERIFF AND EX-OFFICIO TAX COLLECTOR OF CADDO PARISH, LOUISIANA, JOHN W. A. JETER, ASSESSOR OF CADDO PARISH, LOUISIANA, AND CITY OF SHREVEPORT, LOUISIANA,

Appellees.

On Appeal from the Supreme Court of the State of Louisiana.

STATEMENT OF JURISDICTION ON APPEAL.

LEWELL C. BUTLER,
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HOWARD B. WARREN,
E. WAYLES BROWNE,
Attorneys for Appellants.

Montgomery-Andree Printing Co., Inc., 430-32 Chartres, N. O., La.

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versus

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Appellees.

On Appeal from the Supreme Court of the State of Louisiana.

STATEMENT OF JURISDICTION ON APPEAL.

The Supreme Court of the United States has jurisdiction on appeal from the Supreme Court of the State of Louisiana in this, to-wit:

There is drawn in question the validity of *Act 14 of the General Assembly of Louisiana of 1917, page 20,*

as amended by *Act 116 of 1922, page 241*, and *Act 221 of 1928, page 289*, under which national bank shares are assessed for taxation, and the decision of the Supreme Court of the State of Louisiana, the highest state court, is in favor of their validity.

Said statutes and the decision of the Supreme Court of Louisiana are repugnant to *section 5219 of the United States Revised Statutes, U. S. C. Title 12, section 548*, as amended by *Act March 25, 1926, C. 88, 44 Stat. 223*, and the equal protection clause in the first section of the fourteenth amendment of the Constitution of the United States.

Appellants contend that under the above statutes of the State of Louisiana, the shares of national banks are assessed and taxed at higher rates than are imposed on other moneyed capital in the hands of individual citizens of the State of Louisiana coming into competition with the business of national banks and in substantial competition with the business of appellants; and that personal property of appellants is assessed and taxed without authority of the United States.

The judgment of the Supreme Court of Louisiana was rendered May 23, 1932, (Tr. 462-463); modified, and a rehearing denied June 20, 1932, (Tr. 487); and a petition for appeal to the Supreme Court of the United States was presented to the Chief Justice of the Supreme Court of Louisiana and allowed July 18, 1932, (Tr. 490-495).

The nature of the case is disclosed in the petition of the First National Bank (Tr. 23-26); of the Commercial

National Bank (Tr. (33-38); of the American National Bank (Tr. 57-66), and the respective answers following each of said petitions; and the rulings are disclosed in the opinion of the Supreme Court of Louisiana (Tr. 464-487), and the *Per curiam* on application for rehearing (Tr. 488-489).

The jurisdiction of the Supreme Court is sustained in *Judicial Code, section 237,* as amended; *U. S. C. title 28, section 344; First National Bank vs. Anderson, 269 U. S. 341; First National Bank vs. Hartford, 273 U. S. 548; Commercial National Bank vs. Custer County, 275 U. S. 502;* and if not sustainable on appeal, the case is a proper one for certiorari. *Iowa-Des Moines National Bank vs. Bennett, 284 U. S. 239.*

Respectfully submitted,

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